



Education & Skills  
Funding Agency

# **Academy general annual grant allocation guide: 2021 to 2022 academic year**

**A guide for mainstream academies and  
free schools open before 1 April 2021**

**February 2021**

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## Introduction

This operational guide helps you understand how the Education and Skills Funding Agency (ESFA) has calculated your 2021 to 2022 academic year funding. We have developed the guide in consultation with a sample of academies to make sure it meets your needs.

This guide supports your general annual grant (GAG) statement. It sets out the funding you will receive, how we have calculated it, the factors that have been applied and the source of the data we use. You will notice some changes to some of the tables, but we have kept these to a minimum to allow headline year-on-year comparisons.

For 2021 to 2022, we'll continue to use the national funding formula (NFF) for schools, high needs and central school services, to allocate budgets to local authorities.

It is important to note that the [NFF school-level allocations](#) we published in July 2020, were notional allocations only. In 2021 to 2022, local authorities have continued to set a local formula which has determined individual school and academy budgets in their authority. As in previous years, local authorities have submitted this local formula to us so that we can produce and issue academies allocation statements. Your GAG statement reflects the local formula.

## Who is the guide for?

This guide is for mainstream academies and free schools (including studio schools and university technical colleges (UTCs)) open before 1 April 2021, including those with designated special units and resourced provision. Separate guidance is available for [special and alternative provision academies](#).

## How to use the guide

We have produced this guide in a format that allows you to easily access the specific parts that interest you, or areas where you require more detailed information.

The '[What's new?](#)' section shows the changes to academy funding in the 2021 to 2022 academic year at a glance, and where the change is reflected in your GAG statement. The subsequent chapters take you through an example funding statement table-by-table, explaining each line in turn.

We recognise that GAG funding makes up only part of the overall funding for your academy. The section at the end of the guide lists the main [non-GAG revenue and capital funding lines](#). It includes links to information about how and when these are paid.

## 16 to 19 funding data changes

The 16 to 19 funding has now been removed from the GAG allocation statement. For 2022 to 2023 we are aiming to provide digital allocation statements as, in part of the user research, academies have informed us that including 16 to 19 information on the GAG statements does not add value because the information is also provided on the 16 to 19 funding statement (accessible via Document Exchange). As the data sources for GAG and 16 to 19 allocations are different, the decision not to include 16 to 19 funding data will allow the GAG statement to be uploaded as soon as the pre-16 funding calculations have been completed. In most cases the GAG and 16 to 19 statements will be issued around the same time.

## Further information

Further information about [academy revenue funding allocations](#) is available.

## What's new in the 2021 to 2022 academic year?

The changes to funding in 2021 to 2022 are summarised below and you can find more information on the technical aspects of these in subsequent chapters.

Further policy information on [pre-16 schools funding arrangements for 2021 to 2022](#) is also available. This includes the operational guidance on schools revenue funding, which sets out the factors that local authorities can use in their funding formula. We have also published [high needs funding arrangements for 2021 to 2022](#).

## Changes to the funding formula and your GAG statement

The key changes to the funding methodology for 2021 to 2022 are set out below. It is important to note that local authorities have some flexibility about how they reflect these changes in their local formula, so you may not see these reflected in your GAG statement.

What's new?	What does this mean?	How will this be reflected in my GAG statement?
Teachers' pay grant (TPG) and teachers' pensions employer contribution grant (TPECG) to be included	The funding is now to be delegated through the dedicated schools grant (DSG). The funding will now form part of the school budget share (SBS) funding set by local authorities.  More detail can be found here for the <a href="#">pay grant</a> and here for the <a href="#">pension grant</a>	This will now be shown in Table B line 2.
Post-16 funding removed from the GAG allocation statement	As above the post-16 allocation will now be removed from the GAG. This information is available on the 16-19 statement (via document exchange)	This has been removed from the pre 16 GAG statement


## The GAG statement explained

The following sections of this guide walk you through the GAG statement for the 2021 to 2022 academic year. Please note that the figures in the sample tables A to E **are intended as an illustration only**.

### Summary statement

The first page of your GAG statement is a summary of the tables that make up the remainder of your GAG. The information used to populate the summary table comes from each of the tables in your statement. Section 2 (high needs allocation) will only be populated if your academy has a designated special unit.

## Academic year 2021 to 2022 summary table

 Education & Skills Funding Agency		Academy General Annual Grant allocation statement: 2021 to 2022	
Name	Provider name		
LA name	LA name		
LAESTAB	LAEstab number		
UKPRN	UKPRN		
URN	URN		
Opening date	Date		
<b>1. Breakdown of academic year 2021 to 2022 school allocation</b>			
School budget share (excl. rates)	£0.00	<a href="#">See Table A</a>	
of which notional SEN funding	£0.00	<a href="#">See Table A</a>	
Minimum funding guarantee	£0.00	<a href="#">See Table B</a>	
Post-opening grant (start-up grant)	£0.00	<a href="#">See Table C</a>	
<b>Total school allocation</b>	<b>£0.00</b>		
<b>2. Breakdown of academic year 2021 to 2022 high needs allocation</b>			
Pre-16 high needs place funding	£0.00	<a href="#">See Table D</a>	
<b>Total high needs allocation</b>	<b>£0.00</b>	(Excludes any top-up funding from local authority)	
<b>Total allocation (1+2)</b>			
		<b>£0.00</b>	
Information on funding lines that are in addition to GAG will be provided separately (pupil premium, for example).			
Your allocation does not include funding for national non-domestic rates (NNDR). This is because you should claim separately for the funding required using an <a href="#">online claim form</a> . Payment is made in full within two months of the claim being submitted.			

## Table A - school budget share

[Table A](#) sets out how we calculate your SBS. Your local authority agrees funding factors and rates in consultation with its schools forum and supplies these to ESFA using the [local authority pro forma tool](#). We apply these to your academy pupil numbers.

Pupil numbers are derived either from your autumn 2020 validated [school census](#) return or your agreed estimate of pupil numbers for the 2021 to 2022 academic year, depending on the terms of your funding agreement. However, where the local authority notifies us of variations in school census numbers (through their authority proforma tool, for planned growth or infrastructure changes) then these will be used to calculate your allocation. [Table E](#) gives further information about the pupil numbers we use in the calculation of your allocation.

We do not make a deduction to your SBS pupil numbers for high needs places. Instead, we determine the SBS based on the total number of pupils on roll, including those in the special unit or resourced provision<sup>1</sup>.

## Table A - structure description

**Factor:** this column shows the names of the factors through which the local authority can allocate funding. There are three mandatory factors that all local authorities must use in their funding formula: basic entitlement age weighted pupil unit (AWPU), deprivation and minimum per pupil funding levels (MPPFL). All other factors are optional.

Factors are labelled as either pupil-led or non-pupil-led. Pupil-led factors are driven by pupil numbers and pupil characteristics. Across all the schools in the local authority as a whole, at least 80% of schools block funding must flow through pupil-led factors. However, this may not be the case for every individual school.

Non-pupil-led factors could include lump sum, split-site funding, private finance initiative (PFI) and exceptional circumstances. The exceptional circumstances lines will only appear on your statement if your local authority has ESFA agreement that it can apply exceptional factors and these are applicable to your academy.

**Description:** this column gives you more information about the basis for the calculation.

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<sup>1</sup> We have made an adjustment between the high needs block, and the schools block for each local authority to reflect this. Place funding rates reflect this (as set out in [Table D](#)).



**Rate:** this shows the rate paid for a particular factor. This is taken from your local authority's proforma tool. If your local authority does not include a particular factor in its funding formula the rate will show as £0.00.

**Weighting:** this shows the proportion of pupils attracting funding under a particular factor. For example, if the rate is £1,000 and the weighting is 1.0 this means that £1,000 is applied to 100% of your pupil number shown in the next column. If the weighting is 0.50, the rate only applies to 50% of your pupil number.

**Pupils:** pupil numbers are derived from either your autumn 2020 validated school census return or your estimate of pupil numbers, depending on the terms in your funding agreement. However, where the local authority notifies us of variations in school census numbers (through their authority proforma tool, for planned growth or infrastructure changes) then these will be used to calculate your allocation.

**Sub-total:** this is the rate multiplied by the weighting multiplied by pupil numbers, and shows the funding payable for that factor. If your local authority does not include a factor in its funding formula the sub-total will be £0.00.

**Percentage included in notional SEN:** local authorities will have identified a notional special educational needs (SEN) budget in each school budget share. This is called notional because it is not a ring-fenced budget, and academies can make their own decisions about how much to spend on SEN support, given the needs of their pupils.

When planning their budgets, academies should take into account that they must meet the costs of additional support for pupils with SEN up to £6,000 from their school budget share (including the notional SEN funding).

The total notional SEN budget is made up of a proportion of various factors included in your SBS, depending on the local formula. The factors included and the proportion attributed to your notional SEN budget allocation is decided locally.

Each factor includes the percentage which contributes to your school's notional SEN budget. This is shown in the far right-hand column on table A.

Your notional SEN allocation is calculated by multiplying the sub-total for each factor by the percentage indicated in the SEN% column. This gives a notional SEN sub-total for each applicable row. The total of these gives your overall notional SEN allocation. This also appears on the summary table.

**Total pupil-led factors:** this shows the total of all the pupil-led factors applicable to your academy.

**Total other factors:** this shows the total of all the non-pupil-led factors applicable to your academy.

**Total school budget share:** this is the sum of your pupil-led factors and non-pupil-led factors (excluding rates but including any applicable MPPFL uplift).

## Sample Table A – school budget share

The example includes explanations to help you understand your own table A.

[Back to summary table](#)

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
<b>1. Basic entitlement</b> (mandatory factor)	Primary (including reception)	£2,885.40	1.000000	0	£0.00	2.00	For 2021 to 2022, the basic entitlement for primary and secondary pupils are £2,000 and £3,000 respectively. The local authority can set different unit values for key stage 3 (KS3) and key stage 4 (KS4) but each of these must be at least £3,000 per pupil. Local authorities also have the option to apply a reception uplift, for example to add new reception pupils starting between the autumn 2019 and January 2020 census.
	Key stage 3	£4,023.20	1.000000	496	£1,995,507.20	2.00	
	Key stage 4	£4,622.10	1.000000	274	£1,266,455.40	2.00	
<b>2. Deprivation</b> (mandatory factor)	Primary IDACI band A	£496.00	0.000000	0	£0.00	0.00	The <a href="#">Income Deprivation Affecting Children Index</a> (IDACI) measures the proportion of children under the age of 16 that live in low-income households in the local area.
	Primary IDACI band B	£382.00	0.000000	0	£0.00	0.00	
	Primary IDACI band C	£355.00	0.000000	0	£0.00	0.00	

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
	Secondary IDACI band A	£963.00	0.000000	770	£0.00	0.00	<p>Your local authority formula can use any combination of IDACI categories and/or free school meals and Ever6 data to allocate its deprivation funding.</p> <p>A separate rate can be paid for each of the six categories in the IDACI index, and for the primary and secondary phases.</p>
	Secondary IDACI band B	£774.00	0.007792	770	£4,643.88	0.00	
	Secondary IDACI band C	£738.00	0.001299	770	£738.17	0.00	
	Secondary IDACI band D	£698.00	0.001299	770	£698.16	0.00	
	Secondary IDACI band E	£586.00	0.055844	770	£25,197.93	0.00	
	Secondary IDACI band F	£391.00	0.009091	770	£2,737.03	0.00	
	Primary free school meals (FSM)	£993.51	0.000000	0	£0.00	0.00	<p>This is the number of children in primary year groups in your academy eligible for a free school meal (FSM). Pupils eligible for FSM are recorded in the autumn 2020 school census. Note that if a local authority uses free school meals it can include either FSM or FSM6, or both.</p>

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
	Primary FSM6	£516.86	0.000000	0	£0.00	0.00	These are primary pupils who have been eligible for free school meals at any time in the past six years. The FSM6 indicator is produced by mapping the pupil premium 2020 to 2021 dataset onto the spring 2020 census.
	Secondary FSM	£789.43	0.194805	770	£118,414.38	0.00	This is the number of children in secondary year groups in your academy that are eligible for a free school meal. Pupils eligible for FSM are recorded in the autumn 2020 school census. Note that if a local authority uses free school meals it can include either FSM or FSM6, or both.
	Secondary FSM6	£705.84	0.275580	770	£149,776.85	0.00	These are secondary pupils who have been eligible for free school meals at any time in the past six years. The FSM6 indicator is produced by mapping the pupil premium 2020 to 2021 dataset on to the spring 2020 census.

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
<b>3. Looked After Children (LAC)</b> (optional factor)	LAC	£0.00	0.008186	770	£0.00	0.00	The term 'looked-after' refers to children under 18 who have been provided with care and accommodation by children's services. The measure uses data collected from the <a href="#">SSDA903</a> return mapped to the spring school census. This factor covers all children who have been looked after for a day or more to 31 March 2020.
<b>4. Low Prior attainment</b> (optional factor)	Primary attainment: primary low attainment	£990.00	0.000000	0	£0.00	70.00	This factor may be applied for primary pupils identified as not achieving the expected level of development within the early years foundation stage profile (EYFSP).  The EYFSP changed in 2013, so from 2021 to 2022 there will be no need for a primary weighting as all primary year groups will represent results under the new framework.

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
	Secondary attainment: secondary pupils not achieving the expected standards in KS2 tests	£1,600.00	0.250957	770	£309,179.02	75.00	For secondary pupils, prior attainment funding can be targeted at pupils not achieving the expected standard in KS2 in either reading, writing or maths.  Due to COVID this has slightly changed this year due to the absence of KS2 data. A national weighting will be applied to all year groups but the year 7 data will be applied from last year.
<b>5. English as an additional language (EAL)</b> (optional factor)	Primary EAL band 1	£750.00	0.000000	0	£0.00	0.00	Local authorities can choose to fund EAL for one, two or three years from the point where the pupil joins statutory education in England.
	Primary EAL band 2	£0.00	0.000000	0	£0.00	0.00	
	Primary EAL band 3	£0.00	0.000000	0	£0.00	0.00	EAL band 1 refers to all pupils in the first year of statutory education, EAL band 2 includes those in their first or second year and EAL band 3 includes all pupils in their first, second or third year. The data will be taken from the national pupil database. The rate can differ for primary and secondary pupils.
	Secondary EAL band 1	£1,500.00	0.006588	770	£7,609.14	0.00	
	Secondary EAL band 2	£0.00	0.010540	770	£0.00	0.00	
	Secondary EAL band 3	£0.00	0.014493	770	£0.00	0.00	

Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
<b>6. Mobility over 6% (funding only applied where mobility &gt;0.06, to the proportion above 0.06)</b> (optional factor)	Primary pupils starting school outside of normal entry dates (proportion above 6%)	£0.00	0.000000	0	£0.00	0.00	'Pupil mobility' refers to pupils who started the school at an unusual time during the last three academic years, that is not in September (or not in January for pupils joining in reception). This factor allows funding to be targeted at schools experiencing levels of pupil mobility in excess of 6% of the whole school cohort. Mobility is now allocated to pupils above the new threshold of 6%.
	Secondary pupils starting school outside of normal entry dates (proportion above 6%)	£0.00	0.000000	770	£0.00	0.00	
<b>Total pupil-led factors</b>					<b>£3,880,957.16</b>		



Factor	Description	Rate	Weighting	Pupils	Sub-total	SEN%	Explanation
<b>7. Sparsity</b> (optional factor)	Sparsity funding (see further details in table A.1)				£0.00	0.00	<p>A fixed or a variable amount may be applied to small schools and academies where the average distance to a pupil's second nearest school is more than 2 miles (primary) or 3 miles (secondary) and the average year group size is below the specified threshold for its phase.</p> <p>The maximum value for the sparsity factor is £100,000 per school (including fringe uplift).</p> <p>Local authorities can make an application to ESFA to include an exceptional factor of up to £50,000 for very small sparse secondary schools.</p> <p>More detail can be found in the <a href="#">sparsity factor</a> section.</p>

Factor	Description	Rate	Weighting	Sub-total	SEN%	Explanation
<b>8. Lump sum</b> (optional factor)	Primary lump sum	£119,883.00	0.000000	£0.00	0.50	The upper limit of the lump sum is £175,000. Local authorities may set a different lump sum for primary and secondary schools. All-through academies get the secondary rate, and middle schools get an average based on the number of year groups present in each phase.
	Secondary lump sum	£125,843.00	1.000000	£125,843.00	0.50	Any schools that merged in the 2020 to 2021 financial year will receive an allocation equivalent to 85% of the combined lump sums they would have received as separate establishments. The additional amount will be shown under the exceptional circumstance 1 line at the bottom of table A.

Factor	Description	Rate	Weighting	Sub-total	SEN%	Explanation
<b>9. Split sites</b> (optional factor)	Split sites	£0.00	1.000000	£0.00	0.00	This is an amount agreed by the local authority to cover additional costs associated with running a school across different sites. If the local authority chooses to apply this factor it must be based on clear criteria and a clear methodology for calculating the funding and be shown in the local authorities pro forma.
<b>10. Private Finance Initiative (PFI)</b> (optional factor)	PFI	£0.00	1.000000	£0.00	0.00	This factor funds the additional costs of being in a PFI contract. This is not necessarily the full cost as some costs may be covered within other factors. This factor can relate to additional premises costs and/or the affordability gap of the contract where this has been delegated. There is no limit to how much a local authority can allocate to this but they must set out a clear methodology for calculating the funding.

Factor	Description	Rate	Weighting	Sub-total	SEN%	Explanation
<b>11. London fringe</b> (optional factor)	London fringe	£0.00	1.000000	£0.00	-	This factor supports schools that have to pay higher teacher salaries because they are in one of 5 local authorities in the London fringe area, where only part of the authority is in this area. These are: Buckinghamshire, Essex, Hertfordshire, Kent and West Sussex. It is applied as a multiplier to the 7 pupil-led factors, the lump sum factor and the sparsity factor.
<b>Total other factors</b>				<b>£125,843.00</b>		

Factor	Description	Sub-total	SEN%	Explanation
Exceptional circumstance 1 (optional)	Additional lump sum for schools amalgamated during the financial year 2020 to 2021	£0.00	0.50	<p>This is the additional amount payable as a result of the amalgamation. It is 85% of the combined lump sums from the year after amalgamation. Additional lump sums may be agreed in a second year after amalgamation, these will be shown as one of exceptional circumstance 3 to 7.</p> <p>Note that this exceptional circumstance line will only appear in table A if your local authority has an approved exceptional factor and it applies to your academy.</p>
Exceptional circumstance 2 (optional)	Additional sparsity lump sum for small schools	£0.00	0.00	<p>Local authorities can apply to include an additional lump sum of up to £50,000 for very small secondary schools in sparsely populated areas.</p> <p>Note that this exceptional circumstance line will only appear in table A if your local authority has an approved exceptional factor and it applies to your academy.</p>

Factor	Description	Sub-total	SEN%	Explanation
Exceptional circumstance 3 (optional)	Exceptional circumstance 3	£0.00	0.00	Local authorities may request the inclusion of additional factors in their formula for exceptional circumstances relating to the nature of their premises. Such factors have to be approved by ESFA. To qualify as 'exceptional' these factors must normally affect fewer than 5% of schools (including academies) in the authority and the cost for the academy must normally exceed 1% of their budget.  Note that these exceptional circumstances lines will only appear in table A if your local authority has an approved exceptional factor and it applies to your academy.
Exceptional circumstance 4 (optional)	Exceptional circumstance 4	£41,426.00	0.00	
Exceptional circumstance 5 (optional)	Exceptional circumstance 5	£0.00	0.00	
Exceptional circumstance 6 (optional)	Exceptional circumstance 6	£0.00	0.00	
Exceptional circumstance 7 (optional)	Exceptional circumstance 7	£0.00	0.00	

Factor	Description	Sub-total	SEN%	Explanation
Prior year adjustment (optional)	Prior year funding adjustment			Local authorities can apply an adjustment to total funding where they wish to make an amendment relating to funding paid in the prior year that will be added to or deducted from the current year's allocation. Note that this line will only appear in table A if it applies to your academy.
MPPFL rate	Minimum per pupil funding level (as set by the local authority)	£5,415.00		See the <a href="#">minimum per pupil funding level</a> section for more detail.
MPPFL Adjustment (if applicable)	Total adjustment required to ensure the academy meets the MPPFL rate set by the local authority	£0.00	0.00	Any adjustment to the SBS as a result of applying a minimum funding per pupil rate will be shown here. This is calculated as the minimum per pupil level rate, less the per pupil allocation, multiplied by number on roll.
<b>Total school budget share (excluding NNDR)</b>		<b>£4,053,641.16</b>		
<b>of which notional SEN budget</b>		<b>£297,752.74</b>		

## Sample Table A.1 – sparsity data

Note: table A.1 will only appear on your statement if your academy is eligible for [sparsity funding](#).

Line	Value	Explanation
1. Sparsity unit value		This is the lump sum amount of money your local authority has set in consultation with its schools forum. It can set different amounts for primary and secondary schools, middle schools or all-through schools, up to a maximum of £100,000 in each case.
2. Distance threshold (miles)		This figure can be set by the local authority. This needs to be either at or above the minimum of two miles for primary, middle and all-through schools and three miles for secondary.
3. Year group threshold		The local authority can apply a cap on the size of schools eligible for sparsity funding, as long as it is at, or below, the average year group size appropriate for the academy.
4. Average year group size		This is the average year group size of your academy.
5. Taper applied (fixed/ tapered/NFF)		The local authority can apply a single lump sum or a tapered amount related to school size. If they have applied a single lump sum, it will say 'fixed'; if a tapered amount is applied it will say 'tapered'. Local authorities can also use the NFF formula for sparsity. If this is the case then this box will say 'NFF'.
6. Sparsity distance		The sparsity distance is produced by identifying those pupils for whom the school is their nearest eligible school and then calculating the average distance to the second nearest eligible school for these pupils. Distances are calculated using as the crow flies distance (in miles) from a pupil's postcode to a school's postcode.



## Minimum per pupil funding level

The national funding formula (NFF) provides a minimum per pupil funding value when setting the funding levels for local authorities. These minimum per pupil values have increased for 2021 to 2022.

The calculation of the minimum per pupil funding rate has been simplified to ensure consistency for all schools, including those with non-standard year groups.

The use of the minimum per pupil rate has also been made mandatory, though, in certain circumstances, LAs can apply to change the rate(s) through the 'disapplication' process.

The calculation of the 'test' for any uplift for the minimum per pupil funding has been simplified; the option for the local authority to exclude elements of funding has been removed so that now mobility is always included in the calculation and premises (rates, PFI, split sites for example) always excluded.

To ensure consistency for all schools, including those with non-standard year groups, this year we have simplified the calculation for a school's individual minimum per-pupil levels within the NFF. For all schools, we will now apply the following calculation:

$$\frac{((\text{Number of primary year groups } R - Y6 \times £4,180) + (\text{Number of KS3 year groups } Y7 - Y9 \times £5,215) + (\text{Number of KS4 year groups } Y10 \text{ \& } Y11 \times £5,715))}{\text{Total number of year groups}}$$

This calculation will provide per-pupil funding of at least £4,180 for each primary school, and £5,415 for each secondary school with standard structures of seven and five year groups respectively. For middle schools, all-through schools and other schools with a non-standard year group structure this will produce a specific minimum per-pupil value that relates to the number of year groups in each phase.

The total academy SBS allocation (excluding any prior year adjustment) is divided by the funded number on roll (NOR) (reception to year 11) to arrive at the per pupil allocation for comparing with the minimum per pupil funding level. We do not include the rates figure in the calculation for academies as we pay academies separately for national non-domestic rates (NNDR) using the [online claim](#) form.

If the academy's per pupil allocation is higher than the minimum per pupil rate set by the local authority the minimum per pupil funding level allocation is zero. Otherwise, the minimum per pupil funding level allocation is calculated as the minimum per pupil level rate, less the per pupil allocation, multiplied by NOR.

Where an academy receives a minimum per pupil funding level allocation, they will be exempt from capping and scaling in the minimum funding guarantee (MFG) calculation. Similarly, where they do not receive a minimum funding level allocation,

capping and scaling will not take the budget lower than the minimum per pupil funding level.

Further details are included in the MFG section.

## The sparsity factor

The sparsity factor is derived from the distance that pupils live from their second nearest eligible school. For each school, those pupils for whom the school is the closest eligible school are identified and then the average distance to the second nearest eligible school for these pupils is calculated. Distances are calculated using as the crow flies distance from a pupil's postcode to a school's postcode. This has been calculated using pupil and school postcode coordinates from the autumn pupil level and school level census. For the purposes of this factor, selective grammar schools are not considered when identifying the second nearest school. In addition, pupils living outside of England are excluded from the sparsity distance calculations.

The school size criteria in the sparsity calculation is based on average year group.

A school may attract sparsity funding if it meets the following criteria:

Phase	Average year group size fewer than:	Average distance from second nearest school
Primary	21.4 pupils	2 miles or more
Middle	69.2 pupils	2 miles or more
Secondary	120 pupils	3 miles or more
All-through	62.5 pupils	2 miles or more

Local authorities can narrow the eligibility criteria by increasing the average distance to the second nearest school or reducing the pupil number thresholds. They may not widen the eligibility criteria. Local authorities can determine a sparsity lump sum for each of the above phases, up to a maximum of £100,000 per academy in each case. They can also use a 'taper' so that the amount paid to an institution is relative to their pupil numbers. This means the smallest schools receive higher sparsity funding.

Local authorities can apply the NFF methodology, which gives the lump sum to the smallest schools and then applies a taper for those with an average year group size greater than 50% of the threshold.

Local authorities can also apply to ESFA to include an additional lump sum of up to £50,000 for very small secondary schools in sparsely populated areas. The criteria for eligibility of a school are:

- pupils present in years 10 and 11
- 350 pupils or fewer
- a sparsity distance of 5 miles or more

If this additional lump sum applies to your academy, it will be shown in the [exceptional circumstances](#) part of table A.

## Table B – minimum funding guarantee (MFG)

Table B sets out how your minimum funding guarantee (MFG) is calculated. The MFG is a protection against changes in per pupil school budget share (SBS) funding between the 2020 to 2021 and 2021 to 2022 academic years. The amount of protection will vary according to the impact of local changes in the funding formula and the effect of these on individual per pupil rates.

In 2021 to 2022, local authorities have the flexibility to set local MFG between +0.5% and 2% per pupil in order to offer higher levels of protection locally. As the Teachers' Pay Grant (TPG) and the Teachers' Pension Employer Contribution Grant (TPECG) will now be part of the MFG calculation this funding can now also be protected.

To determine whether to apply the MFG, we calculate and compare the MFG per pupil values for the two academic years. If there is a change in per pupil funding of more than the rate set by the local authority, the change is capped at this rate.

As the MFG calculation operates at a per pupil level, not on the overall SBS, we do not protect falling budgets caused by a reduction in pupil numbers.

MFG is not calculated for special and alternative provision academies, as these are funded for the number of agreed high needs places.

MFG applies to pupils in reception to year 11, excluding any reception uplift if it is applied by the local authority.

## Exclusions and adjustments

A number of exclusions and adjustments are applied to the respective SBS to ensure a valid comparison.

### Exclusions

The funding lines automatically excluded from the MFG calculation are:

- early years funding – this is paid by the local authority and not included in the SBS
- the current year and baseline lump sum – this is not treated as a per pupil amount because, for small schools, the lump sum forms a significant amount per pupil. If it was included in the MFG calculation it would build in excessive protection where a school is increasing its numbers
- the current year and baseline sparsity factor - sparsity is similar to the lump sum in its purpose and therefore including it would distort the protection that MFG provides
- national non-domestic rates (NNDR) - these are paid on receipt of a claim using an [online form](#), and paid in a single amount outside of the SBS

Any additional lump sum funding received in the 2020 to 2021 academic year, by academies that amalgamated during the 2019 to 2020 academic year, is deducted from the baseline only. Any additional lump sum funding in the 2021 to 2022 academic year, for academies amalgamating in 2020 to 2021, is excluded from the 2021 to 2022 MFG budget, but not the baseline.

## **MFG Exclusions**

If local authorities wish to exclude any additional funding lines from the MFG calculation (from either the 2020 to 2021 baseline funding or the 2021 to 2022 academic year funding) they must make an exceptional case to ESFA. An example of an approved MFG exclusion is where a school would be receiving split-site funding for the first time in the 2021 to 2022 academic year. This exclusion allows the school to receive the full benefit of the additional funding. Similarly, where a school will no longer be operating on a split-site in 2021 to 2022 the local authority may wish to exclude the split-site funding from the baseline for 2020 to 2021 when calculating the MFG, so that the protection does not include funding for which the school is no longer eligible.

## **Technical adjustments**

Local authorities can make technical adjustments to the 2020 to 2021 baseline to make this comparable with 2021 to 2022 funding in certain exceptional circumstances (These adjustments can also be made to 2021 to 2022 to match the 2020 to 2021 as shown in the table below). These relate to changes in delegation, for example, where a budget was previously funded centrally and is now delegated into the funding formula, or where funding has been moved to the high needs block to commission alternative provision (AP) places for schools as well as for the local authority.

## **Capping and scaling – affordability adjustments**

Local authorities are able to cap and/or scale back overall gains for schools to make the funding formula affordable. The cap is the limit to which any per pupil gains in SBS can be retained by the school or academy. The scale is the degree to which gains above the cap will be scaled back in the calculation. Local authorities in consultation with their schools forums determine whether and how to limit gains. This must be applied on the same basis to all schools.

For example:

- a 4% cap and 40% scaling means gains up to 4% are kept by schools, and any gains above 4% are scaled back by 40%
- a 10% cap and 100% scaling means all gains above 10% are removed
- a 0% cap and 70% scaling means all gains are scaled back by 70%

Your SBS includes all gains before any MFG is applied. Any adjustments made as a result of capping or scaling will appear as a negative amount on your summary table.

Capping and scaling will not be applied to new schools if they have opened in the last 7 years and do not have all year groups present. The LA may also opt not to use this if they wish as shown below.

## **Capping and scaling and MPPFL**

Where an academy receives a minimum per pupil funding level (MPPFL) allocation, they will be exempt from capping and scaling in the minimum funding guarantee (MFG) module.

Similarly, where an academy does not receive an MPPFL allocation, any capping and scaling applied will not take the budget lower than the minimum per pupil funding level.

## Sample Table B – academic year 2021 to 2022 minimum funding guarantee

[Back to summary table](#)

Line	Value	Calculation	Explanation
<b>Academic year 2020 to 2021 information</b>			
<b>B.1 Calculation of baseline for the academic year 2020 to 2021</b>			
1.	Full year pre-16 academic year 2020 to 2021 school budget share	£1,747,312.17	This is the actual school budget share paid excluding rates and post-16 funding but including any MFG and capping/scaling applied in 2020 to 2021. This is a full year funding amount. Any part-year openers will have their funding grossed up to a full year allocation. This will also include any Free School Protection for Free Schools in their first full year of allocation.
2.	Teachers' pay and pension grant	£78,639.66	This is the new addition to the MFG calculation from 2021 to 2022. This will show the funding received for the teachers' pay grant and the Teachers' Pensions Employer Contribution Grant. It will be included in the SBS from AY 2021/22 rather than separate grants as was previously the case. More information can be found here <a href="#">pay grant</a> and here <a href="#">pension grant</a>

3.	Lump sum (including fringe) in local authorities funding formula for academic year 2021 to 2022	£110,000.00		The lump sum for the 2021 to 2022 academic year is removed from the SBS in both funding years to allow for a year-on-year comparison of per pupil funding. This is because some authorities will have a different lump sum between the two years, and excluding different amounts in each of those years would distort (either excessively or inadequately) the protection that MFG provides.
4.	Academic year 2021 to 2022 sparsity value (including taper)	£0.00		The sparsity value for the 2021 to 2022 academic year is removed from the SBS in both funding years to allow for a year-on-year comparison of per pupil funding. This is because sparsity is similar to the lump sum in its purpose and therefore not excluding it would distort the protection that MFG provides.
5.	Approved MFG exclusions for academic year 2020 to 2021	£0.00		Local authorities are able to apply to ESFA for specific funding elements to be excluded from the MFG. The value of any approved exclusions from the 2020 to 2021 baseline will be shown here.
6.	Technical adjustments to academic year 2020 to 2021 baseline	£0.00		This will show any further adjustments made to cover any additional circumstances needed to make the baseline for 2020 to 2021 comparable with 2021 to 2022 funding. This may be a positive or a negative adjustment as determined by the local authority and detailed on their APT return.
7.	Adjusted pre-16 academic year 2020 to 2021 school budget share	£1,715,951.83	= 1 + 2 – 3 – 4 – 5 - 6	This is the 2020 to 2021 budget being protected by the MFG calculation. This is the result of the various adjustment made from the 'starting point' which is the 2020 to 2021 SBS.



8.	Academic year 2020 to 2021 pupil number on roll	297		Pupil numbers actually funded through the SBS in the 2020 to 2021 academic year.
9.	Academic year 2020 to 2021 MFG unit value	£5,512.84	= 7 / 8	This is the baseline 2020 to 2021 academic year per pupil figure, against which the comparison of 2021 to 2022 per pupil funding will be made. It represents the SBS (after adjustments) divided by the number on roll.
10.	Minimum value per pupil	£5,540.40	= 9 x MFG rate	This shows the MFG rate (set by the LA) applied to the figure above. The per pupil funding in 2021 to 2022, after adjustments, cannot fall below this figure.
<b>Academic year 2021 to 2022 information</b>				
<b>B.2 Calculation of MFG budget for academic year 2021 to 2022</b>				
11.	Academic year 2021 to 2022 school budget share	£4,053,641.16	Full year allocation	This is the actual SBS as shown in Table A.
12.	Lump sum (including fringe) in local authorities funding formula for academic year 2021 to 2022	£110,000.00		The lump sum for the 2021 to 2022 academic year is removed from the SBS in both funding years in to allow for a year-on-year comparison of per pupil funding. This is because some authorities will have a different lump sum between the two years, and excluding different amounts in each of those years would distort (either excessively or inadequately) the protection that MFG provides.

13.	Academic year 2021 to 2022 sparsity value	£0.00		The sparsity value for the 2021 to 2022 academic year is removed from the SBS in both funding years to allow for a year-on-year comparison of per pupil funding. This is because sparsity is similar to the lump sum in its purpose and therefore not excluding it would distort the protection that MFG provides.
14.	Approved MFG exclusions for academic year 2021 to 2022	£0.00		Local authorities are able to apply to ESFA for specific funding elements to be excluded from the MFG. The value of any approved exclusions from the 2021 to 2022 allocation will be shown here.
15.	Academic year 2021 to 2022 technical adjustments	£0.00		This will show any further adjustments made to cover any additional circumstances needed to make the baseline for 2020 to 2021 comparable with 2021 to 2022 funding. This may be a positive or a negative adjustment as determined by the local authority and detailed on its APT return.
16.	Total MFG budget for academic year 2021 to 2022	£3,943,641.16	= 11-12-13-14-15	The MFG budget for the 2021 to 2022 academic year is the school budget share, after adjustments. It provides the starting point for calculating the MFG unit value for 2021 to 2022.
17.	Academic year 2021 to 2022 pupil number on roll	770		Pupil numbers actually funded through the SBS for the 2021 to 2022 academic year.
18.	Academic year 2021 to 2022 MFG unit value	£5,121.61	= 16 /17	This is the 2021 to 2022 academic year per pupil figure, against which the comparison of 2020 to 2021 per pupil funding will be made. It represents the SBS (after adjustments) divided by the number on roll.

19.	Academic year 2021 to 2022 guaranteed level of funding	£4,266,108	= 10 x 17	This is the result of multiplying the minimum value per pupil by the 2021 to 2022 pupil numbers. It shows the level of funding below which the 2021 to 2022 school budget share cannot fall.
<b>MFG and scaling/capping calculation</b>				
<b>B.3 Application of MFG floor and scaling/capping</b>				
20.	Does the LA apply capping and scaling?	Yes		This indicates whether the local authority is applying capping and/or scaling. This information will be taken from the local authority pro forma.
21.	Have the growing school criteria been met?	No		New schools are not subject to capping and scaling if they have opened in the last 7 years <b>and</b> not all year groups are present. So if the answer here is 'Yes' then capping or scaling will not be applied.
22.	MFG floor	0.50%		This is the term given for the MFG rate as set by the local authority.
23.	LA capping factor	2.50%		A cap only applies where the funding formula in the 2021 to 2022 academic year results in a unit value which is greater than that in the previous academic year. This is where line 18 is greater than line 10. Gains will be capped by the percentage amount defined by the local authority and shown here.

24.	LA scaling factor	100%		Any gains above the cap will be scaled back by a percentage amount defined by the local authority and shown here.
25.	Percentage change in MFG unit value between academic years 2020 to 2021 and 2021 to 2022	-7.1%	$= (18-9) / 9$	This shows the change in per pupil funding, after relevant adjustments, between the 2020 to 2021 and 2021 to 2022 academic years. If it has reduced sufficiently, this would trigger the MFG. If it has increased sufficiently, this may lead to capping/scaling being applied.
26.	Extent to which percentage change falls below MFG floor	7.60%	IF (25< MFG rate (22 - 25) ELSE 0	This demonstrates by how much the per pupil funding has dropped beyond the MFG protection level between the two academic years.
27.	MFG adjustment value (applying MFG floor)	£322,611.40	$= 26 \times 17 \times 9$	This is the amount to be added to the school budget share as MFG protection.
28.	Extent to which percentage change exceeds cap	0.00%	IF (25< MFG rate (22 - 25) ELSE 0	If the percentage change identified at line 26 is greater than the cap set by the local authority, this will show the difference (that is, how much 'gain' exceeds the cap).
29.	Scale factor applied to excess above cap	0.00%	$= 28 \times 24$	This demonstrates the total adjustment to be made. Any gains received after the capping calculation will be scaled back by a factor set by the local authority as at line 25.
30.	Affordability value adjustment (applying scale factor above cap)	£0.00	IF capping applies $= 29 \times 17 \times 9$	If capping or scaling is applicable, this shows the amount by which the gains in funding will be reduced.
31.	Minimum funding level and funding floor adjustment (post cap and scale)	£0.00		An adjustment may be made to ensure capping and scaling does not take the budget lower than the minimum per pupil funding level and funding floor adjustment (if applicable).

32.	Overall net adjustment (MFG minus affordability plus MPPFL adjustment)	£322,611.40	= 27 - 30 + 31	This is the amount of funding to be added or subtracted from the 2021 to 2022 academic year SBS as a result of the MFG calculation / affordability adjustment, or MFL adjustment (where appropriate).
33.	Academic year 2021 to 2022 MFG budget after MFG and affordability adjustments	£4,266,252.56	= 16 + 32	This calculation generates the 2021 to 2022 academic year MFG budget, with the overall net adjustment applied.
34.	Academic year 2021 to 2022 MFG unit value after MFG and affordability adjustments	£5,540.59	= 33 / 17	This calculation states line 33 as a per pupil figure to allow a checking of the MFG calculation in line 37 below.
35.	Percentage change in MFG unit value after adjustments	3.08%	= (34 - 9) / 9	This checks the calculation of the MFG. It will equal the MFG rate set by the local authority if MFG has been applied.
36.	Total academic year 2021 to 2022 school budget share (excluding rates)	£4,376,252.56	= 11 + 32	This shows the 2021 to 2022 pre-16 school budget share as shown in Table A plus/minus any adjustment as applicable. Note that this sum does not include national non domestic rates (NNDR) as these are reimbursed separately once we have received a claim form.

## Table C – post-opening grant (start-up grant)

Table C will only be populated if you are due to receive start-up grant or post-opening grant funding in the 2021 to 2022 academic year.

### Start-up grant (SUG)

SUG is paid to full sponsored academies only.

There are two elements, part A and part B. Part A is a flat rate allocation that is paid in the first year of opening. Part B is a formulaic allocation that is intended to contribute to costs, such as leadership, as a new academy grows towards full capacity. It is paid over 2 years for primary schools and 3 years for secondary schools. All pupil or place counts will be agreed at point of opening and will not change for the purposes of calculating SUG thereafter.

The part A rates and the calculation of part B are different for primary and secondary, and for special and alternative provision academies. More information is available in [sponsored academies funding: advice for sponsors](#).

### Post-opening grant (POG)

Free schools, studio schools and university technical colleges (UTCs) are provided with a post-opening grant to reflect the additional costs in establishing a new publicly-funded school which cannot be met through the general annual grant (GAG). The post-opening grant provides funding in two elements as the free school grows: per pupil resources, paid on a per pupil basis, and a leadership diseconomies grant. These titles reflect the basis on which the funding is calculated, but the grant can be spent on any legitimate purpose of the school.

The first element (resources) is paid each year that the school builds up to capacity for each new pupil expected to be on roll. This element (resources) is calculated at the time that the financial plan is agreed, prior to opening; the post-opening grant **will not** be reviewed on an annual basis to reflect actual pupil numbers. Once awarded, the post-opening grant will be paid in line with the original financial plan.

The second element (leadership) is paid annually based on the number of year groups that the school will ultimately have that do not yet have pupils. The amount is paid to mainstream schools with pupils aged 5 to 15 each year depending on how many year groups (cohorts) are empty.

## Sample Table C – academic year 2021 to 2022 post-opening grant (start-up grant)

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Line		Value	Calculation	Explanation
1.	Start-up grant part A	£0.00		For academies that opened from April 2013 this is a one-off payment. For academies that opened before April 2013, the payments will be over a number of years and any funding applicable to the 2021 to 2022 academic year will be shown in this line.
2.	Start-up grant part B – formulaic allocation	£0.00		For academies that opened from April 2013 the total part B value will be paid in the first 3 years after opening for secondary and the first 2 years after opening for primary academies.
3.	Post-opening grant – per pupil resources	£0.00		For free schools, UTCs and studio schools, this is the total of the resource element of the POG.
4.	Post-opening grant – leadership diseconomies	£0.00		For free schools, UTCs and studio schools, this is the total of the diseconomies element of the POG.
5.	<b>Total post-opening grant (start-up grant) allocation</b>	<b>£0.00</b>	<b>= 1 + 2 + 3 + 4</b>	The sum of SUG or POG elements as applicable.

## Table D – pre-16 high needs place funding

This table will only be populated for those mainstream academies that have designated special units or resourced provision.

In 2021 to 2022, pre-16 places at special units/resourced provision occupied by pupils recorded on the school census as sole or dual (main) will be funded at £6,000. Pupils in these places will also attract funding through the mainstream school formula.

Unoccupied places are funded at £10,000. This may apply where:

- the place is or will be occupied by a pupil registered on the roll of another school
- a place isn't occupied at the time of the school census count, but is likely to be filled, and requires funding
- spare capacity is required for another reason

ESFA confirms the number of high needs places in mainstream academies and free schools to fund in 2021 to 2022 as part of the [annual place change notification](#) process.

This provides a base level of funding. Any additional funding above this level (top-up) must be agreed with your commissioning local authority. Top-up funding is paid by the local authority and is therefore not shown on your GAG funding statement. Further information on [high needs funding arrangements for 2021 to 2022](#) is available.



## Sample Table D – academic year 2021 to 2022 pre-16 high needs place funding

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Type		Place numbers	Annual per place unit value	Total pre-16 allocation	Calculation	Explanation
1.	Special unoccupied	1	£10,000.00	£10,000.00		<b>Place numbers:</b> rolled forward 2020 to 2021 places (or agreed place numbers where a change in place numbers has been requested).
2.	Special occupied	8	£6,000.00	£48,000.00		<b>Unit value:</b> £6,000 per occupied place, £10,000 per unoccupied place <b>Total allocation</b> = place numbers x unit value
3.	Alternative provision	0	£10,000.00	£0.00		<b>Place numbers:</b> rolled forward 2020 to 2021 places (or agreed place numbers where a change in place numbers has been requested). <b>Unit value:</b> £10,000 per place <b>Total allocation</b> = place numbers x unit value
4.	<b>Total pre-16 high needs allocation</b>			<b>£58,000.00</b>	<b>= 1 + 2 + 3</b>	Total pre-16 allocation (special) + total pre-16 allocation (alternative provision)

## Table E – pupil number matrix

Table E shows the pupil numbers used in each of the calculations. The main sources of pupil numbers are the autumn 2020 census; estimates provided by academies and agreed high needs places. Within your allocation, the number of pupils attracting the various funding elements may differ. For example, the calculations for school budget share (SBS) do not include nursery or 16 to 19 pupils.

In 2021 to 2022, occupied places in special units or resourced provision in mainstream academies are included in the calculation of SBS pupil-led factors. These pupils are also funded under the place funding system as described in table D.

Your local authority can opt to apply a reception uplift to your pupil numbers. The pupils counted in the reception uplift are also counted in all other primary pupil-led factor calculations in the SBS. They are not, however, included in the calculation of MFG.

For census-funded academies, pupil numbers are taken from the autumn 2020 validated [school census](#) using single and current dual-main registration at the school. However, where the local authority notifies us of variations in school census numbers (through their authority proforma tool, for planned growth or infrastructure changes) then these will be used to calculate your allocation.

For [academies funded on estimates](#) pupil numbers are drawn from the final validated revenue funding data collection (RFDC) dataset.

**Sample table E – academic year 2021 to 2022 pupil number matrix**

Calculation area relating to	Reception uplift 1	Primary 2	Secondary 3	Total	Calculation
School Budget Share (SBS)	0	0	770	770	$= 1 + 2 + 3$
Minimum Funding Guarantee (MFG)	N/A	0	770	770	$= 2 + 3$

## Funding outside the GAG

The previous sections explain the elements that make up your pre 16 GAG funding. As an academy you will receive other revenue funding that is not part of your GAG. Some non-GAG funding has not been confirmed for 2021 to 2022 and this section will be updated as the grants are confirmed. Currently confirmed are:

- [early years funding](#) - paid by the local authority to academies with a nursery class through the early years national funding formula (EYNFF)
- national non-domestic rates (NNDR) - paid on receipt of a claim using an [online form](#) in a single amount outside of the SBS
- [pupil premium](#) - paid in four instalments by ESFA. Allocations for the 2021 to 2022 financial year will be published in due course.
- high needs top-up funding - paid by the local authority where required. In the case of AP, top-up funding can be paid directly by other schools and academies. Information about the [high needs funding arrangements for 2021 to 2022](#) is available.
- [PE and Sports premium](#) - Assists academies and schools to be able to deliver half of a child's recommended daily physical activity.
- [COVID 19 catch up premium](#) – find out the eligibility and conditions in relation to the new catch up premium using the link provided.

Further information about [revenue funding payments for academies](#), the [growth fund](#) and [falling rolls fund](#) is available.

In addition, your academy may receive [capital funding](#) from ESFA.

## Risk protection arrangement (RPA)

If you are a member of [RPA](#) any adjustment made to your funding will be shown on your monthly pay schedule. It is not shown on your allocation statement as it does not affect your allocation, but does affect the amount you will receive on a monthly basis. If you opt into RPA after the allocation was published you will not receive an adjusted allocation statement, but your monthly pay schedule will be reissued. Details of the values for new academies are on the monthly remittance advice notes issued to the academy trust.



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